

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Sixth Set of Information Requests**

Request No. AG-6-26 (Gas)

How do misbillings affect the reported sales terms and reported billed revenues per month?

Response:

The accounting department and customer accounting (billing) departments work closely together to ensure that the billings are neither over nor under stated. If there is a misbilling of a significant amount (base revenue of \$10,000 or greater), customer accounting notifies the general accounting group and an adjusting journal entry is booked for both the revenue and the units. The entry is reversed the following month, and the correct amount is entered through the billing system.

Person Responsible: Mark H. Collin